



# CITY OF CONCORD

*New Hampshire's Main Street™*

## REPORT TO MAYOR AND THE CITY COUNCIL

**Date:** June 21, 2019

**To:** Conservation Commission,  
Kristine Tardiff, Chair

**From:** Kathryn Temchack, Director of Real Estate Assessments

**RE:** Current use change tax quarterly update

### 2<sup>nd</sup> Quarter 2019

Property owners who have 10 or more acres left in its natural state as forest land, unproductive land, wetlands, and farm land may apply for current use taxation. Property approved under current use is valued for property taxes as farm and forest land and not at market value. When the land is developed or falls below the 10 acres minimum, a one-time penalty of 10% of the market value of the land no longer in current use is assessed and billed to the property owner. The penalty is in addition to their regular property taxes. The money collected from the current use penalties, per an earlier City Council vote, is split 50/50 between the Conservation Trust Fund and the Highway Fund.

Three current use penalties were mailed during the 2<sup>nd</sup> quarter. \$46,300 in current use penalties was collected during the 2<sup>nd</sup> quarter of 2019. Attached is the list of pending accounts.

**Cc:** Mayor and Council  
Brian LeBrun, Finance Director  
Dawn Enwright, Treasurer  
Beth Fenstermacher, Staff Liaison to Conservation Commission

CURRENT USE REPORT – 2<sup>nd</sup> QUARTER 2019

<u>Owner</u>	<u>M/B/L Location</u>	<u>2<sup>nd</sup> Qtr Balance &amp; Penalties</u>	<u>2<sup>nd</sup> Qtr Payments</u>	<u>Balance End Of 2<sup>nd</sup> Qtr</u>
Robert J & Melinda A Harrison Jr 44 Carter Hill Road Concord, NH 03303-4136	51Z/5/1 58 Cater Hill Rd 108144	\$9,800	\$9,800	\$0
Robert J & Melinda A Harrison Jr 44 Carter Hill Road Concord, NH 03303-4136	51Z/5/3 66 Cater Hill Rd 108142	\$9,800	\$9,800	\$0
Robert J & Melinda A Harrison, Jr. 44 Carter Hill Road Concord, NH 03303-4136	51Z/5 44 Cater Hill Rd 6915	\$3,000	\$3,000	\$0
Jeffrey Knight 8 Peaslee Road Bow, NH 03304-4017	12Z/17/6 395 Mountain Rd 107963	\$9,500	\$9,500	\$0
Stephenson Linda S Trust Stephenson Linda S Trustee 413 Shaker Road Canterbury, NH 03224-2731	02Z/16/1 26 Tallant Rd 108345	\$6,000	\$6,000	\$0
Stephenson Linda S Trust Stephenson Linda S Trustee 413 Shaker Road Canterbury, NH 03224-2731	02Z/16/2 20 Tallant Rd 108344	\$6,200	\$6,200	\$0
Worster Carlton R & Cheryl A 17 Graham Road Concord, NH 03301-6901	08Z/1/1 17 Graham Rd 11717	\$2,000	\$2,000	\$0
Plante, Kyle W 152 Elm St Penacook, NH 03303-3306	15P/26 152 Elm St 12468	\$1,600	\$0	\$1,600
Strategic Contracting Co LLC PO Box 4766 Manchester, NH 03108-4766	11Z/53 126 Snow Pond Rd	\$7,000	\$0	\$7,000
<b>TOTAL</b>		<b>\$54,900</b>	<b>\$46,300</b>	<b>\$8,600</b>